



IRA A. JACKSON  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Leverett Saltonstall Building*  
*100 Cambridge Street, Boston 02204*

May 10, 1984

You request a ruling as to the application of the sales tax to the meals served at ("Fraternity").

The Fraternity votes each term on a food services budget. Each member pays an equal share of the budget and is entitled to eighteen meals a week. No reduction in charge is made for meals that are not eaten at the Fraternity.

A steward is elected annually and is responsible for buying food and planning meals. For these duties the steward receives no financial compensation.

Chapter 64H, Section 6(h) of the General Laws exempts from the sales tax sales of food products for human consumption other than meals provided by a restaurant. Meals are defined as any food or beverage, prepared for human consumption and provided by a restaurant. A restaurant is defined as "any eating establishment where food, food products, or beverages are provided and for which a charge is made."

In the circumstances as described, the Fraternity is preparing food for its members purchased from pooled funds. The Fraternity is not charging for meals as a restaurant would. Therefore, it is ruled that meals served by the Fraternity to its members are not subject to the sales tax.

Very truly yours,

*IRA A. Jackson*  
Commissioner of Revenue

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